





If the amount on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

## PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

1. Total itemized deductions from page 1, line 29 ..... \_\_\_\_\_
2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B) ..... \_\_\_\_\_ %
3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B) ..... \_\_\_\_\_ %
4. Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column A) ..... \_\_\_\_\_
5. Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column B) ..... \_\_\_\_\_

## PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
<ul style="list-style-type: none"> <li>If married filing separately on a combined return, enter in <b>Column A</b> the percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B); enter in <b>Column B</b> the percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B).</li> <li>If single, married filing a joint return or married filing separate returns, enter 100% in Column B.</li> </ul>		
1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B ....	_____ % 1. _____	_____ % 1. _____
2. Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B .....	2. _____	2. _____
<i>Note: Be sure your total gambling losses are clearly identified on line 28.</i>		
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, <b>STOP HERE</b> ; enter the amount from line 1 above on Form 740, line 10.) ....	3. _____	3. _____
4. Multiply the amount on line 3 above by 80% (.80) ...	4. _____	4. _____
5. Enter the amount from Form 740, line 9 .....	5. _____	5. _____
6. Enter \$145,950 (\$72,975 if married filing separately on a combined return or separate returns) .....	6. _____	6. _____
7. Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, <b>STOP HERE</b> ; enter the amount from line 1 above on Form 740, line 10.)	7. _____	7. _____
8. Multiply the amount on line 7 above by 3% (.03) ....	8. _____	8. _____
9. Compare the amounts on lines 4 and 8 above. Enter the <b>smaller</b> of the two amounts here .....	9. _____	9. _____
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 10 .....	10. _____	10. _____